

PROCEEDINGS OF THE BROWN COUNTY
EXECUTIVE COMMITTEE

Pursuant to Section 18.94 Wis. Stats., a regular meeting of the **Brown County Executive Committee** was held on Monday, August 8, 2016 in Room 200 of the Northern Building, 305 E. Walnut Street, Green Bay, Wisconsin.

Present: Chair Lund, Supervisor Van Dyck, Supervisor Schadewald, Supervisor Erickson, Supervisor Hoyer, Supervisor Buckley
Excused: Supervisor Moynihan
Also Present: Supervisor Lefebvre, Supervisor Brusky, Supervisor Landwehr, Human Resources Director Brittany Zaehringer, Finance Manager Dave Ehlinger, Internal Auditor Dan Process, Director of Administration Chad Weininger, Technology Services Director August Neverman, Planning Director Chuck Lamine, Public Safety Communications Director Cullen Peltier, Interim Corporation Counsel Kristin Hooker, Clerk of Courts John Vander Leest, media and other interested parties

**Audio of this meeting is available by contacting the County Board office at 920-448-4015*

I. Call meeting to order.

The meeting was called to order by Chair Lund at 5:30 p.m.

II. Approve/modify agenda.

Motion made by Supervisor Erickson, seconded by Supervisor Hoyer to hold Items 4 & 5 for one month and approve as amended. Vote taken. MOTION CARRIED UNANIMOUSLY

III. Approve/modify Minutes of July 11, 2016.

Motion made by Supervisor Schadewald, seconded by Supervisor Buckley to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

Comments from the Public.

Robert Welsing, 2140 Westline Road, Green Bay, WI

Welsing wanted to address the Committee about his son, Robert J. Welsing, Jr. Robert J. Welsing Jr. had 14 hours of surgery and only lived two hours after surgery. The image of his son's final hours is embedded in his and his wife's head.

Dan Welsing, 1206 Western Meadows Drive, Green Bay, WI

Welsing is the brother of Robert J. Welsing, Jr. He said his brother Bob was unbelievable and cared more about his job than 90% of people and dedicated everything to his job which he loved. His job was taken away from him, not the right way. He thanked those who agreed on the vote at the last meeting and stated he appreciated that and could tell his brother rested in peace a little bit more. His brother was a hard worker and cared about everything he did and cared about everyone below him. He wants the Committee to do what is right and finish this, which means more than just clearing his brother's name; it also means dealing with the four individuals who did him wrong and he urged the Committee to look at Brown County as a whole and bring it back to what it was. He realizes that nothing will bring his brother back, but he appreciated what the Committee could do.

Michelle Simon, 2852 Weeping Willow Drive, Green Bay, WI

She is Bob's sister. She said what the four people did to her brother was strip him of everything; his integrity, pride and self-esteem. She is in the medical field and works life support. She feels the stress her brother went through for nine months helped cause the aortic aneurysm that killed him. She continued that her father asked the nurse practitioner what caused this and her first word was stress. The final words her brother said to their

dad was to keep fighting to clear his name. People can say and think what they want, but her brother was stripped of everything by four guys on a vengeance.

Robert Welsing said he hopes the County comes up with a grievance committee. He said the way HR handled this situation and stretched it out for nine months is not right. He knows that starting a committee will be discussed and he feels that is something that is needed. He noted that he worked for the County for 20 years and never had this much difficulty. He wants the Committee to understand what his family is going through and hopes that the image he explained of his son is embedded in the Committee's mind.

1. Review Minutes of: (None)

Legal Bills

2. Review and Possible Action on Legal Bills to be paid.

Supervisor Erickson commented that there seemed to be a lack of detail on the von Briesen firm bills, although more detail had been requested several months ago. Lund said there was some detail but Erickson thought it was still sparse and Supervisor Buckley added that they cannot go in to a lot of detail on personnel matters.

Motion made by Supervisor Buckley, seconded by Supervisor Erickson to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

Communications

3. Communication from Supervisor Lefebvre: For Administration and Executive Committees to establish a Personnel Committee to handle all future employee concerns, discipline, firing, etc. to model after Green Bay Personnel Committee. *Referred from July County Board.*

Supervisor Lefebvre said this is something she talked to Supervisor Campbell about and is something that has been considered for several years. Lefebvre feels there has to be something done so the County does not get to the point they are at and noted there are a lot of people that hurt. She would not mind being on a committee with other people to do some research to see what can be done to come up with a better system. Buckley noted this communication references modeling something after the Green Bay Personnel Committee. Lefebvre is looking at something that would be a combination of employees and Supervisors. Buckley was on the City's Personnel Committee in the past and said it was made up of council members. He said every year since he has been on the County Board he has requested a Personnel Committee and it continually gets shot down because personnel issues are supposed to be handled at the Executive Committee. Buckley does not mean any disrespect to the Executive Committee, but he does not feel the right things get done at the Committee and things are rubber stamped. He agrees that the County should have a Personnel Committee and it should consist of a few County Board Supervisors, a Department Head other than HR and then an employee who can provide information from the ground level. Buckley said the City's Personnel Committee was effective and was able to take care of small issues which prevented them from becoming larger issues.

Erickson indicated he is leaning towards agreeing with Buckley on this. He would request, however, that Internal Auditor Dan Process or some other staff contact the City of Green Bay to get a model of their Personnel Committee so this Committee can see what it consists of and possibly use it to model a Personnel Committee to fit the County's needs. Erickson said this will probably take a few months to get going, but a good first step is to look at the City of Green Bay's model.

Supervisor Van Dyck said he would support this but feels it comes down to what we want a Personnel Committee to do. Including personnel outside of Supervisors would move this into a different realm of what issues would or would not be discussed at that level. He referenced confidential issues that maybe should not be discussed at that level. This is different than what was described as the City model which is made up of all Council members. Van Dyck also thought the Administration Committee should be considered as the oversight Committee for personnel issues.

Buckley informed one of the reasons he suggested modifying what the City has is because the City's model was designed pre-Act 10. The unions gave a lot of input back to the City and he feels that in some cases the ground level input gets lost.

Supervisor Schadewald would support looking at the City's model, but would also like to have staff look at Personnel Committees for counties that have County Executives. There are some counties that do not have Executives and the powers are different in those counties. Secondly, Schadewald agreed that this should come under the Administration Committee and he, as the Chair of Administration Committee, has no problem with working on this. Finally, Schadewald opined that there is a split between employee concerns and discipline and firing. He suggested that some sort of Labor Management Council also be considered where representatives can be brought in to talk and get feedback.

Chair Lund noted that even when these grievance hearings are done, Corporation Counsel works for the Executive. He feels the Board may be better off working with Corporation Counsel from surrounding counties and have them adjudicate these things so there is no tendency for a stacked deck. He feels this would be more beneficial as the issues would be looked at with fresh eyes and then Brown County can help the other counties with similar issues.

Motion made by Supervisor Erickson, seconded by Supervisor Buckley to direct staff to contact the City of Green Bay to get the model of their Personnel Committee and report back at the next Executive Committee meeting. Vote taken. MOTION CARRIED UNANIMOUSLY

Resolutions, Ordinances

4. Resolution Adopting Brown County's 2017 Five-Year Capital Improvement Plan.

See action at Item II above.

5. An Ordinance to Amend Sections 4.49 and 4.57 of the Brown County Code of Ordinances Entitled, Respectively, as "Extra Pay" and "Policy".

See action at Item II above.

Reports

6. Brown County Financial Statement Results – Levy Funded Departments as of June 2016.

Director of Administration Chad Weininger provided the Committee with a handout, a copy of which is attached.

Motion made by Supervisor Van Dyck, seconded by Supervisor Schadewald to hold for one month. Vote taken. MOTION CARRIED UNANIMOUSLY

7. Human Resources Report – Ins. Benefits Update

Human Resources Director Brittany Zaehring and Finance Manager Dave Ehlinger addressed the Committee. Zaehring recalled that M3 shared information at the last meeting and that information was also shared at the most-recent Administration Committee meeting. She informed that Finance Manager Dave Ehlinger has created a spreadsheet that has been used in making the assumptions for the health plan budget calculations for 2017.

Ehlinger displayed the spreadsheet for the Committee and Zaehring noted it is a way for the Committee to see how the dollars were calculated. She noted that when the budget was first put forward in May, HR only had numbers available through March. Each month they get more numbers and history and can make a better forecast. What Ehlinger is presented was last updated on July 26.

Schadewald asked that the spreadsheet be shared via e-mail with the Board so they can drill down into the numbers. He also indicated that numbers continue to move and recalled that employees have asked that the State plan be looked at, but they have not received a quote yet. Schadewald said the Administration Committee's role is to be sure the Board has actual numbers and full disclosure with as much transparency as possible because this is a problem that affects all employees. Schadewald continued that in 2013, there was \$8.8 million dollars and this has decreased down to \$3.6 million dollars as of the end of 2015. Ehlinger said the estimate of fund balance at the end of 2016 is \$1.1 million dollars. He continued that the adopted budget for health and dental was a \$3 million dollar deficit. Based upon the available numbers, HR is anticipating a \$2.5 million dollar deficit which is better than budgeted, but still short. Ehlinger said if we assume nothing else but the same cost structure, we would be starting at the end of 2016 with a \$1.1 million dollar positive, and if we lose \$2.5 million dollars, money would have to be taken from the general fund assuming the same trends. Schadewald said we cannot keep doing what we are doing. There have been four years of no insurance increases; the rainy day fund has been spent. He wants this Committee to know that it is the intention to share this information with the employees as well as the County Board Supervisors and to share numbers, options and alternative plans so when the budget meeting comes around the Board will know that they have done everything possible to provide the information needed. The County Board will then need to make the decision as to how to handle this. Schadewald said this is a real problem and cannot wait any longer. Keeping premiums the same with increased healthcare costs will not work.

Ehlinger said based upon the history, claims medical went from \$13.9 to \$12.4 million dollars. The current year cost is being estimated at \$12.2 million dollars which is roughly the same as 2015. The numbers that HR was given for medical cost increase from M3 was 5% so that brings the cost up to \$12.8 million dollars for next year. One of the larger costs for this year was pharmacy for which M3 has given an 11% cost increase compared to the current year. Ehlinger continued that they estimated \$2 million dollars cost for current year and they put \$2 million dollars in the budget proposal, keeping that amount flat.

With regard to the revenue, Ehlinger informed they are formula driven and it is a function of how many single versus family plans there are and how many employees they are. With the proposed adjustments to the 2017 budget, instead of having total health expenses of \$19.6 million dollars, it would be \$17.3 million dollars which would basically be breaking even.

Ehlinger outlined the proposed budget numbers and noted that the HRA contribution was estimated at \$2 million dollars. This is reducing the contribution to 50%. There is a proposal that the HRA can only be used for deductibles, co-pays and co-insurance and they estimated this to be at about \$400,000. There is also a proposal that the HRA cannot be used after an employee terminates; currently an employee has two years after termination to pay out funds. Ehlinger also said that currently HRA funds in excess of deductible amounts can be transferred to a VEBA and there are proposals that no transfers to VEBAs will occur. In addition, there is a proposal that employees will pay the VEBA fees rather than the County paying these fees which would result in savings of about \$35,000.

Ehlinger continued that they have looked at numbers regarding the retirees. There is a proposal to segregate the retirees into a separate cost pool so they are paying their costs rather than having the employees pay their costs. He took the M3 costs through June, 2016, annualized them and compared them against what the retirees are currently paying. According to M3, the retirees have had claims of \$854,000 for the first half of 2016. The difference for 55 people would be \$1.1 million dollars. Lund recalled that options for retirees were asked for last year and Ehlinger said the adopted resolution regarding the retirees was to increase premiums by 8.7% for five years. Retiree insurance terminates at age 65.

Schadewald said what Ehlinger is talking about are options. He is not going to go back to blame anyone in the past for this and wants to move forward. He said healthcare is a continual battle and costs continue to increase. Schadewald said the Board chose not to increase premiums from the employees for the last four years. This has come back and now a decision needs to be made as to what to do. Options include increasing premiums, putting it on the tax levy and taking it out of the general fund. This is a problem that has not been solved and he does not

want people to think this is on HR or anyone else. Schadewald said the County Board makes the decisions and this is going to be a very tough one.

Schadewald continued that as far as retirees are concerned, there may be options for them in the marketplace. There may also be options with regard to the VEBA and the transfer of excess HRA funds. People were used to getting the money that they did not spend in the HRA building up in an account. Although the Board would not take any money away from anyone, it might come down to saying that we used to do this but now we cannot afford it. There would also be options for raising the tax levy, raising taxes, cutting the budget or taking it out of the general fund. Schadewald also talked about what the HRA funds can be used for and wanted to be sure that the employees are told ahead of time of what those funds can be used for so they can do their planning. These numbers have to be worked out soon as the benefit season is right around the corner. The change in the HRA is what Schadewald felt would hit employees the hardest. The Administration Committee wants to know how changes to the HRA would affect the employees so this can be taken into consideration because although the Board is the legislators, the employees are who serve the constituents. Tonight's meeting is not decision time, this is an analytical time. Schadewald urged everyone to review the numbers and ask any questions they have.

Van Dyck asked for clarification on the current deductibles and it was noted that it is \$2,000 for single and \$4,000 for family. The amount deposited into the HRA account varies based on what tier an employee falls into. For someone in the gold tier, the family contribution is \$1,050 and single would be \$525. Van Dyck said if we are trying to drive change, the employees could be responsible for the first portion of the deductible and then then County could in essence self-insure the rest of the deductible. This is helpful for employees who have more major health needs and Van Dyck felt there could be savings here. He feels having the employee responsible for the deductible on the front end and then having the employer take care of it on the back end may be helpful.

Erickson said this meeting is the first time he has seen these numbers. His suggestion would be that each Supervisor receives a copy of this information in their packet this week so they can review it prior to the next County Board meeting and that this presentation be made at the County Board at the next meeting. Zaehring said the presentation is scheduled to be given at the County Board meeting. She also said printing the report out will not allow Supervisors to use the functionality of it; it will be static, but she can e-mail it to the Board.

Lund asked if any of these ideas have been rolled out to the employees by the Benefits Advisory Committee. Zaehring said nothing has been rolled out yet because at the last Benefit Advisory Committee meeting, they indicated they did not want to meet again until the State quote was received, not knowing how difficult it would be working with the State and how long it would take to get the quote. Zaehring said they have not communicated any of this to the employees because ultimately the County Board makes the decision and HR's thought was why go and present something that could end up totally different, but Schadewald advised that HR should go ahead and present the information and if it changes, it changes. He feels it is better to give the employees the information and options so everything is open and transparent and there is a free flow of information. The danger in this is that people may see these things as proposals instead of options based on current information. Schadewald said they have to do something in the budget because this affects every department's budget so some assumptions will have to be made, whether validated or not at the budget meeting.

Van Dyck cautioned people from getting caught up in the details as far as what changes will be made. The simple fact is there is obviously a fund balance issue and the Board can choose to fix this in a number of ways. The choices would be putting it on the levy, taking it from the general fund or splitting it and he felt that decision should be made first. If the decision is to split it, he does not know that it makes a big difference on how you cut that; the important thing is what the number you have to get to is and a decision can be made as to how to get there later. He feels that sometimes we lose sight of what we are trying to accomplish in the first place.

Ehlinger mentioned a potential blended rate for contribution rates. Schadewald had proposed a different set of numbers to get to 17%. M3 just provided yet a different set of numbers and those numbers will be on the electronic spreadsheet. Ehlinger agreed with Van Dyck in that it is easy to get lost in the numbers.

Buckley questioned whether the Administration Committee should have a special meeting that employees can attend to ask questions. Otherwise, they will be dealing with this at budget time. He would like the Supervisors and employees to come in prior to the budget hearing to dissect this and get their questions answered. Schadewald said Buckley had a valid point but he would like to wait to do this until the State option comes back.

Lund feels the way to go is to get out as much information on this as possible so it doesn't come down to the last hour. All of the employees will be concerned about this and he would like to keep them informed. Schadewald said that providing the information to the County Board and having a presentation at the Board meeting will begin the dialogue. Buckley thought it may make more sense to hold off on the presentation to the full Board until the State quote is received. Lund would like the presentation to occur in August so the Board knows where we are at with the parameters of last year's plan so they are able to compare it to the State plan.

Motion made by Supervisor Erickson, seconded by Supervisor Hoyer to move this on to the full County Board. Vote taken. MOTION CARRIED UNANIMOUSLY

a. Department Vacancy Report.

Motion made by Supervisor Van Dyck, seconded by Supervisor Buckley to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

b. Turnover Report.

Motion made by Supervisor Schadewald, seconded by Supervisor Erickson to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

c. Position Approval Lists.

Van Dyck feels the vacancy report and turnover report provide good information, but he wonders if these reports could be summarized a little further. He would like to see more historical data on these forms. Lund also brought up the exit interviews and asked if the information on those have been compiled. Zaehring said that they do have the reports, but at this time there is no capacity in her office to put it into spreadsheet format. Lund would like to see the exit interview information as it could have an impact on the budget in a number of different ways.

Motion made by Supervisor Hoyer, seconded by Supervisor Schadewald to approve. Vote taken.

Ayes: Hoyer, Schadewald, Van Dyck, Lund, Erickson

Nay: Buckley

MOTION CARRIED 5 TO 1

8. County Executive Report.

Motion made by Supervisor Schadewald, seconded by Supervisor Hoyer to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

a. Budget Status Financial Report for June 2016.

Motion made by Supervisor Van Dyck, seconded by Supervisor Schadewald to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

9. Internal Auditor Report.

- a. Request – Brown County Professional Services Standard Contract (Auditing Services) – One (1) Year Extension (Audit Year 2016).**

Internal Auditor Dan Process noted this is a five year contract. Following the first three years there are two one year renewals. This is for the final year of the contract. Process noted that next year they will be going out for RFP for auditing services.

Motion made by Supervisor Schadewald, seconded by Supervisor Erickson to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

b. Clerk of Circuit Courts Revenue and Expense Accounts Report.

Process informed that this was presented at the last Public Safety Committee meeting. This report was generated in response to a request to review the revenue and expense accounts associated with the Clerk of Courts Office. There are various charts and graphs within the report that illustrate the change and makeup of the accounts and the impact of each account on the Clerk's budget. Process said the four major areas the Clerk of Courts recovers money from are GAL fees, traffic fines/fees, criminal fines/fees and restitution. He keyed in on the GAL fees because that seems to be the account that impacts the Clerk of Courts budget the greatest as 100% of what is collected goes back to the County. Process illustrated the efforts that have been undertaken by the Clerk of Courts to collect the fees and fines due and the final portion of the report contains several suggestions to try to capture more revenue.

In looking at the graph on the third page with regard to GAL fees paid and reimbursed, the number is getting closer together and Clerk of Courts John Vander Leest noted they will continue to work on this. When there is a shortfall, there is a negative impact on the budget. For 2015 the numbers were favorable and they have been doing GAL payment hearings and a host of other items to get more revenue and collect what is due. The revenues are up compared to last year and the expenses are down as well, both of which are positive. Overall things in the Clerk of Courts office are going well. Vander Leest informed that the Public safety Committee asked for follow-up on a few items. He will continue to work with that Committee on the updates. Vander Leest said there has been some discussion with regard to expert witness fees and he noted that there are no deposits requested for expert witnesses and he will look into changing this so that they are not left with a shortfall.

Process informed that the only deposit which is requested is for billable hours, but there are other expenses that occur for which no deposit is collected and they will be looking at this further. They will also be looking in to the indigent procedures a little bit to be sure that the information is thoroughly reviewed and then follow up with questions as to the accuracy of the information provided because once an indigent decision is made it is difficult to recover the dollars. Vander Leest said that if people are not able to pay a GAL deposit, they are ruled indigent, but they still owe the fees at the end of the case. They try to get as much on deposit as they can so they are not short at the end. Vander Leest feels things in his office are headed in the right direction.

Van Dyck stated that from 2000 through 2010, the Clerk of Courts office was in the black nine out of ten years. The following years showed a reverse and there was a four year period of time with fairly large negative balances and Van Dyck would like to know if Vander Leest knows what caused that to occur. Vander Leest responded that there were economic issues starting in 2009 which made collections difficult. He said there were also a number of attorneys who were not putting their bills forward in a timely fashion and the judges ordered them all to submit their bills so there was a tremendous amount of money paid out when that happened. Process added that the collection efforts were transferred in 2009 from Corporation Counsel to the Clerk of Courts office and that may have had some impact on the figures. He said collections efforts being done now are substantially better than they had been during the time Van Dyck is looking at.

Vander Leest noted that his office has a budget and revenue and expenses that they keep an eye on and said they have to get everyone to understand this and be aware of it and he is working on making the judges and court commissions aware of this. He said the efforts need to be continued and progressive to keep things positive. Vander Leest concluded by thinking Kristin Hooker and the Corporation Counsel office for their assistance in the payment hearings they have implemented. Payment hearings are held once a month on unpaid bills and Corporation Counsel has been doing a good job supporting the Clerk of Courts office.

Motion made by Supervisor Hoyer, seconded by Supervisor Schadewald to approve the audit. Vote taken.
MOTION CARRIED UNANIMOUSLY

c. Board of Supervisors Budget Status Report – June 2016 (Unaudited).

Motion made by Supervisor Van Dyck, seconded by Supervisor Schadewald to receive and place on file. Vote taken. **MOTION CARRIED UNANIMOUSLY**

d. Board of Supervisors (Veterans' Recognition Subcommittee) Budget Status Report – June 2016 (Unaudited).

Motion made by Supervisor Schadewald, seconded by Supervisor Van Dyck to receive and place on file. Vote taken.
MOTION CARRIED UNANIMOUSLY

e. Monthly Status Update: July 1 – July 31, 2016.

Motion made by Supervisor Hoyer, seconded by Supervisor Schadewald to receive and place on file. Vote taken.
MOTION CARRIED UNANIMOUSLY

Closed Session re: Grievances

10. **Open Session:** Discussion and possible action regarding convening in closed session to discuss the Appeal of the Independent Hearing Officer's Decision in Re the matter of the Grievances of Robert Welsing, Jr. & Anthony Elfe dated May 12, 2016, as filed by said Grievants per § 4.92 of the Brown County Code of Ordinances.

Van Dyck wished to clarify that this closed session will only apply to Robert J. Welsing, Jr.

Motion made by Supervisor Erickson, seconded by Supervisor Schadewald to enter into closed session.
Roll Call Vote Taken: Ayes: Hoyer, Erickson, Lund, Schadewald, Buckley, Van Dyck
MOTION CARRIED UNANIMOUSLY

11. **Closed Session:** Deliberation, non-evidentiary discussion and possible action on the Appeal of the Independent Hearing Officer's Decision in Re the matter of the Grievances of Robert Welsing, Jr. & Anthony Elfe dated May 12, 2016, as filed by said Grievants per § 4.92 of the Brown County Code of Ordinances. Pursuant to Wis. Stat., § 19.85(1)(a), any meeting of a governmental body may be convened in closed session for purposes of deliberating concerning a case which was the subject of any judicial or quasi-judicial trial or hearing before that governmental body. And, pursuant to Wis. Stat., § 19.85(1)(b), any meeting of a governmental body may be convened in closed session for purposes of considering dismissal, demotion, licensing or discipline of any public employee or person licensed by a board or commission or the investigation of charges against such person, or considering the grant or denial of tenure for a university faculty member, and the taking of formal action on any such matter.
12. **Reconvene in Open Session:** Discussion and possible action on the Appeal of the Independent Hearing Officer's Decision in Re the matter of the Grievances of Robert Welsing, Jr. & Anthony Elfe dated May 12, 2016, as filed by said Grievants per § 4.92 of the Brown County Code of Ordinances.

Corporation Counsel was excused at 7:20 pm
Supervisor Buckley was excused at 7:30 pm

Motion made by Supervisor Erickson, seconded by Supervisor Hoyer to return to open session.

Roll Call Vote Taken: Ayes: Hoyer, Erickson, Lund, Schadewald, Van Dyck

MOTION CARRIED UNANIMOUSLY

Motion made by Supervisor Erickson, seconded by Supervisor Hoyer to refer to full County Board. Vote taken.

MOTION CARRIED UNANIMOUSLY

Other

13. Such other matters as authorized by law. None.

14. Adjourn.

Motion made by Supervisor Erickson, seconded by Supervisor Van Dyck to adjourn at 7:48 pm. Vote taken.

MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Therese Giannunzio
Recording Secretary

Brown County
Financial Statement Results - Levy Funded Departments
Property Tax Levy (Over) Under Approved Amount
As of 6/30/16

		Property Tax			Surplus (Deficit) as % of target levy	Prior Month Report	Comments (quarterly only)
Levy Funded Departments	Annual 2016 Levy	Levy Target	Actual Amounts	Surplus / (Deficit)			
General Fund							
Board Office	574,424	287,212	276,510	10,702	3.7%	(17,405)	Annual NACO and WCA dues paid already. Only 37% of annual audit fees have been paid already.
Circuit Courts	2,079,204	1,039,602	934,567	105,035	10.1%	201,712	Wages/benefit budget surplus \$59,000. Juror related surplus \$34,000. Capital outlay \$22,604 has not occurred.
Clerk of Courts	732,231	366,116	164,095	202,021	55.2%	241,289	Wages/benefit budget surplus \$55,000. Guardian ad Litem surplus \$128,000 but does not take into account only four months of expenses.
Public Safety	6,399,563	3,199,782	3,488,475	(288,693)	-9.0%	(522,807)	Wages/benefit budget surplus \$117,000. Multiple annual maintenance contracts have been paid using 91%
Medical Examiner	308,757	154,379	(79,136)	233,515	151.3%	146,645	\$441,000 budgeted for professional services and autopsies, but nothing expended so far.
Corporation Counsel	660,074	330,037	296,580	33,457	10.1%	4,569	\$31,000 budget surplus for legal services (i.e. outside attorneys)
County Clerk	294,630	147,315	215,075	(67,760)	-46.0%	5,438	\$100,000 transfer from general fund for election equipment purchased held until year-end to allow Clerk to find other savings in the department budget
District Attorney	1,381,668	690,834	622,577	68,257	9.9%	57,372	Wages/benefit surplus \$46,000
Executive	359,744	179,872	148,163	31,709	17.6%	11,412	Wages/benefit surplus \$17,000. Only 32% of contribution to GB Chamber of Commerce has occurred.
Administration	1,230,927	615,464	397,713	217,751	35.4%	189,104	100% of NEW Eye revenue received, but only 43% of contributions paid out.
Land Conservation	424,228	212,114	236,790	(24,676)	-11.6%	(33,384)	Only 27% of state/federal grants has been received or accrued for.
Facility Management	3,029,410	1,514,705	1,198,898	315,807	20.8%	295,271	All carryover/transfer in revenues have been received for the year (\$120,000 surplus). Only 6% of budgeted grounds maintenance expenses have been incurred. Only 17% of capital outlay has occurred.
Museum	870,928	435,484	488,851	(53,387)	-12.3%	(34,607)	\$50,000 intrafund transfer in has not yet occurred.
Health	2,007,815	1,003,908	804,076	199,832	19.9%	98,720	In total, revenues 1% above budget and expenses 3% below budget.
Park	870,683	435,347	350,729	84,618	19.4%	108,106	\$259,000 in capital contributions and transfer in have not occurred. Only 7% of capital outlay has occurred.
Human Resources	1,589,094	794,547	411,653	382,894	48.2%	307,392	Wages/benefit surplus \$315,000. Legal services chargeback \$22,000 deficit.
PALS	669,073	334,537	93,102	241,435	72.2%	181,416	In total, revenues 5% above budget and expenses are 7% below budget.
Register of Deeds	(749,921)	(374,961)	(348,892)	(26,069)	7.0%	(120,404)	In total, revenues 3% below budget and expenses are 2% above budget
Sheriff	28,172,763	14,086,382	13,393,534	692,848	4.9%	338,684	In total, all expenses are 2% below budget.
Treasurer	(1,617,205)	(808,603)	(1,150,400)	341,797	-42.3%	336,094	\$439,000 surplus from accounting requirement to record investments at market value.
UW Extension	427,768	213,884	203,112	10,772	5.0%	(23,658)	Wages/benefits surplus \$39,000.
Veterans Service	352,688	176,344	139,717	36,627	20.8%	23,170	Only 17% of veterans support service amount budgeted has been paid out.
Subtotal	50,068,556	25,034,281	22,285,789	2,748,492	11.0%	1,794,129	
General Government	(10,194,748)	(5,097,374)	(1,732,784)	(3,364,590)	66.0%	(2,898,738)	Shared revenue not received until 4th qtr. Oneida tribal payment not received until 3rd quarter
General Fund Total	39,873,808	19,936,907	20,553,005	(616,098)	-3.1%	(904,609)	
Library	6,526,788	3,263,394	3,347,695	(84,301)	-2.6%	(42,353)	In total, expenses are 2% above budgeted amounts.
Community Programs	16,249,887	8,124,944	8,199,190	(74,246)	-0.9%	(1,638,994)	Revenue includes budgeted transfer of \$250,000 from the general fund.
Community Treatment Center	2,797,019	1,398,510	1,972,077	(573,567)	-41.0%	(68,392)	While total revenues are 2% above budget, it is not enough to offset total expenses being 3% above budget.
Child Support	365,963	182,982	225,034	(42,052)	-23.0%	56,367	State aid for incentives is only at 18% of budget, but a GPR payment is scheduled for 8-5-16.
Syble Hopp School	2,802,612	1,401,306	424,847	976,459	69.7%	1,104,742	Syble Hopp is on a different fiscal year than Brown County.
County Roads and Bridges	145,000	72,500	2,072,714	(2,000,214)	-2758.9%	(1,513,393)	Only 25% of state aid has been received yet. Winter repair and maintenance already at 70% of annual budget.
Debt Services	13,888,824	1,578,949	1,535,659	43,290	2.7%	1,730,204	Principal payments scheduled for November 1st.
2016 Highway Projects	829,400	829,400	(5,388,376)	6,217,776	749.7%	984,424	63% of revenue has been received, but only 18% of costs have occurred.
Aging Resource Center	659,795	329,898	(414,626)	744,524	225.7%	188,734	ADRC ledger is only updated every six months. 75% of property tax levy has been recognized.
Grand Total	84,139,096	37,118,790	32,527,219	4,591,571	12.4%	(103,270)	

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